

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dirk Ahlbeck
DOCKET NO.: 04-25993.001-R-1
PARCEL NO.: 09-26-106-005-0000

The parties of record before the Property Tax Appeal Board are Dirk Ahlbeck, the appellant, by attorney Edward Larkin, of Park Ridge, and the Cook County Board of Review.

The subject property consists of six-year-old, single-family residence of frame and masonry construction containing 2,909 square feet of living area. The subject improvement features a full basement, air conditioning, one fireplace and a two-car garage. The appellant contends unequal treatment in the assessment process as the basis of the appeal.

The appellant submitted assessment data and descriptions on three properties on the same street as the subject. The properties range in age from 4 to 18 years and contain from 3,112 to 3,521 square feet. All are located on Austin, the same street as the subject. The properties are of frame and masonry or masonry construction. Each has a full basement and two have a fireplace. Each has air conditioning and each has a garage. The properties had improvement assessments ranging from \$16.85 to \$18.26 per square foot, while the subject improvement was valued at \$22.37 per square foot. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$17.65.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's assessment was presented. In addition, assessment data and descriptions on three properties similar to the subject in most respects were presented. The properties were all located on the same street, Austin, as the subject and were all of masonry or frame and masonry construction. Each has a basement, a garage, one or two fireplaces and air conditioning. Ages range from 5 to 56 years. The properties range in size from 2,235 to 3,069 square feet and had improvement assessments

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	8,153
IMPR.:	\$	65,084
TOTAL:	\$	73,237

Subject only to the State multiplier as applicable.

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ranging from \$22.25 to \$23.04 per square foot. As a result of this analysis, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that the appellant has failed to support the contention of unequal treatment in the assessment process.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds that the appellant has failed to overcome this burden.

The square foot assessment of the suggested comparable improvements submitted by the parties support the board of review's assessment of the subject's improvements. The comparables submitted for comparison suggest that the subject's assessment is within the range at \$22.37 per square foot of living area. Moreover, the board of review's comparables one and three and the appellant's comparables one and two are the most similar in size of living area, construction, age and amenities. These properties have a range of assessments per square foot of \$16.85 to \$23.04 and support the subject's current assessment. Each is on the same street as the subject.

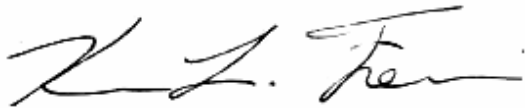
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.